

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 99

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 18/2021GST/SIKKIM

Date: 1st June, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 50 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Sikkim in the Finance Department, No. 13/2017 – State Tax, dated the 28th June, 2017, namely:—

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021

	Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6. Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
	Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7. Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department